



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

34 Park 0716 Livingston Public Schools

0612 Livingston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	5,740,304.83	5,711,547.00	0.00	28,757.83	0.00	0.00
21XX Support Services - Students	751,022.93	751,022.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	186,001.64	186,001.64	0.00	0.00	0.00	0.00
222X Educational Media Services	228,650.20	228,650.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,825.89	138,825.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	578,653.27	578,653.27	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	38,125.17	0.00	38,125.17	0.00	0.00	0.00
25XX Support Services - Business	200,375.21	0.00	200,375.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	794,399.39	794,399.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	235,432.66	235,432.66	0.00	0.00	0.00	0.00
31XX Food Services	37,406.07	37,406.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,508.85	34,508.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,910.58	51,910.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	103,847.02	0.00	0.00	103,847.02	0.00	0.00
Totals	9,119,463.71	8,748,358.48	238,500.38	132,604.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,119,463.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

34 Park 0716 Livingston Public Schools

0613 Park H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,730,881.84	2,697,288.22	0.00	33,593.62	0.00	0.00
21XX Support Services - Students	279,823.27	279,823.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	112,780.78	112,780.78	0.00	0.00	0.00	0.00
222X Educational Media Services	83,964.06	83,964.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,437.20	114,437.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	364,134.85	364,134.85	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	42,252.76	0.00	42,252.76	0.00	0.00	0.00
25XX Support Services - Business	174,522.04	23,516.33	151,005.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	597,247.03	553,788.03	0.00	43,459.00	0.00	0.00
27XX Student Transportation Services	511,425.64	402,925.64	0.00	108,500.00	0.00	0.00
31XX Food Services	328,393.41	328,393.41	0.00	0.00	0.00	0.00
33XX Community Services	7,511.59	7,511.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	68,723.40	68,723.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	344,665.32	344,665.32	0.00	0.00	0.00	0.00
Totals	5,760,763.19	5,381,952.10	193,258.47	185,552.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,760,763.19					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*		Requested Reclassified Rate**	
LE 0612 Livingston Elem		Indirect/Direct	238,500.38 / 8,748,358.48	2.73%				
LE 0613 Park H S		Indirect/Direct	193,258.47 / 5,381,952.10	3.59%				
Line B Preliminary Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0612 Livingston Elem	0.0213	0.0194	0.0193	0.0192	2.73%
			0613 Park H S	0.0213	0.0194	0.0193	0.0192	3.59%
Line C Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0612 Livingston Elem	0.0000	0.0000	0.0000	0.0000	
			0613 Park H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0612 Livingston Elem	0.0213	0.0194	0.0193	0.0192	
			0613 Park H S	0.0213	0.0194	0.0193	0.0192	
Line E Five Year Average with 5% Discount			LE				2018	LE Reclaasified Rate
			0612 Livingston Elem				2.02%	
			0613 Park H S				2.19%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
0716 Livingston Public Schools			Your Preliminary Rate by School System (SS) is:				2.11%	
This same rate is applied to both EL and HS in the same SS								

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

34 Park 0718 Gardiner Public Schools

0614 Gardiner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	842,772.32	842,772.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	48,726.23	48,726.23	0.00	0.00	0.00	0.00
222X Educational Media Services	87,143.53	86,344.03	0.00	799.50	0.00	0.00
23XX Support Services - General Administration	131,335.24	131,335.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,978.46	62,978.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,387.83	2,181.97	76,205.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,531.42	119,491.42	0.00	2,040.00	0.00	0.00
27XX Student Transportation Services	126,076.92	58,576.92	0.00	67,500.00	0.00	0.00
31XX Food Services	36,292.23	36,292.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,296.45	8,296.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,361.95	17,361.95	0.00	0.00	0.00	0.00
Totals	1,560,902.58	1,414,357.22	76,205.86	70,339.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,560,902.58					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

34 Park 0718 Gardiner Public Schools

1191 Gardiner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	578,109.66	577,984.66	0.00	125.00	0.00	0.00
21XX Support Services - Students	43,856.13	43,856.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,830.77	1,830.77	0.00	0.00	0.00	0.00
222X Educational Media Services	57,678.25	57,678.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,977.63	130,977.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,725.16	73,725.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,963.54	2,182.01	75,781.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,026.29	124,026.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,608.36	67,108.36	0.00	67,500.00	0.00	0.00
34XX Extracurricular - Activities	21,095.85	20,421.35	0.00	674.50	0.00	0.00
35XX Extracurricular - Athletics	124,951.31	124,951.31	0.00	0.00	0.00	0.00
Totals	1,368,822.95	1,224,741.92	75,781.53	68,299.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,368,822.95					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0614 Gardiner Elem		Indirect/Direct	76,205.86 / 1,414,357.22	5.39%		
LE 1191 Gardiner H S		Indirect/Direct	75,781.53 / 1,224,741.92	6.19%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0614 Gardiner Elem	0.0312	0.0280	0.0274	0.0350	5.39%
	1191 Gardiner H S	0.0312	0.0280	0.0274	0.0350	6.19%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0614 Gardiner Elem	0.0000	0.0000	0.0000	0.0000	
	1191 Gardiner H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0614 Gardiner Elem	0.0312	0.0280	0.0274	0.0350	
	1191 Gardiner H S	0.0312	0.0280	0.0274	0.0350	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0614 Gardiner Elem	3.33%	
	1191 Gardiner H S	3.49%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0718 Gardiner Public Schools	3.41%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

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Line F: Average together the results from Line E.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

34 Park 0721 Cooke City Elementary

0617 Cooke City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	54,319.07	53,192.26	0.00	1,126.81	0.00	0.00
25XX Support Services - Business	12,588.08	0.00	12,588.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,855.48	26,855.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,306.37	0.00	0.00	1,306.37	0.00	0.00
Totals	95,069.00	80,047.74	12,588.08	2,433.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	95,069.00					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0617 Cooke City Elem	Indirect/Direct	12,588.08 / 80,047.74	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				15.73%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0617 Cooke City Elem	0.0866	0.0866	0.0852	0.0872	15.73%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0617 Cooke City Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0617 Cooke City Elem	0.0866	0.0866	0.0852	0.0872	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0617 Cooke City Elem				9.56%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0721 Cooke City Elementary	Your Preliminary Rate by School System (SS) is:	9.56%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

34 Park 0724 Pine Creek Elementary

0620 Pine Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	209,297.23	209,297.23	0.00	0.00	0.00	0.00
222X Educational Media Services	2,228.96	2,228.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,100.00	1,100.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,084.22	40,084.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,906.87	0.00	28,906.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,469.82	60,469.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,574.67	7,574.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,531.84	0.00	0.00	6,531.84	0.00	0.00
Totals	356,193.61	320,754.90	28,906.87	6,531.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	356,193.61					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0620 Pine Creek Elem	Indirect/Direct	28,906.87 / 320,754.90	9.01%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0620 Pine Creek Elem	0.0667	0.0670	0.0663	0.0639	9.01%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0620 Pine Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0620 Pine Creek Elem	0.0667	0.0670	0.0663	0.0639	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0620 Pine Creek Elem			6.73%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0724 Pine Creek Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

6.73%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

34 Park 1047 Arrowhead Elementary

1215 Arrowhead Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	370,195.93	370,195.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,142.65	2,142.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,785.50	22,785.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,754.86	11,161.24	53,593.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,743.00	136,743.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,349.39	36,349.39	0.00	0.00	0.00	0.00
31XX Food Services	41,972.53	41,972.53	0.00	0.00	0.00	0.00
Totals	674,943.86	621,350.24	53,593.62	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	674,943.86					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1215 Arrowhead Elem	Indirect/Direct	53,593.62 / 621,350.24	8.63%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1215 Arrowhead Elem	0.0347	0.0360	0.0403	0.0410	8.63%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1215 Arrowhead Elem	0.0347	0.0000	0.0403	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1215 Arrowhead Elem	0.0347	0.0360	0.0403	0.0410	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1215 Arrowhead Elem			4.53%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1047 Arrowhead Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.53%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

34 Park 1068 Shields Valley Pub Schls

1227 Shields Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	851,230.38	851,230.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,938.62	34,938.62	0.00	0.00	0.00	0.00
22XX Educational Media Services	250.00	250.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,027.09	54,027.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,792.26	132,792.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,380.84	0.00	60,380.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,100.48	136,100.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	177,681.17	177,681.17	0.00	0.00	0.00	0.00
31XX Food Services	109,173.23	109,173.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,029.63	1,029.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,236.89	15,236.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,140.41	0.00	0.00	4,140.41	0.00	0.00
Totals	1,576,981.00	1,512,459.75	60,380.84	4,140.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,576,981.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

34 Park 1068 Shields Valley Pub Schls

1228 Shields Valley H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	540,667.66	540,667.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,765.58	39,765.58	0.00	0.00	0.00	0.00
22XX Educational Media Services	250.00	250.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,745.65	55,745.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	98,934.47	98,934.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,858.40	0.00	60,858.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,877.93	143,877.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,885.24	90,885.24	0.00	0.00	0.00	0.00
31XX Food Services	5,584.87	5,584.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,571.65	21,571.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,790.72	71,790.72	0.00	0.00	0.00	0.00
Totals	1,129,932.17	1,069,073.77	60,858.40	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,129,932.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 1227 Shields Valley Elem		Indirect/Direct	60,380.84 / 1,512,459.75	3.99%		
LE 1228 Shields Valley H S		Indirect/Direct	60,858.40 / 1,069,073.77	5.69%		

Line B Preliminary Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		1227 Shields Valley Elem	0.0472	0.0460	0.0422	0.0431	3.99%
		1228 Shields Valley H S	0.0472	0.0460	0.0422	0.0431	5.69%

Line C Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		1227 Shields Valley Elem	0.0000	0.0000	0.0000	0.0000	
		1228 Shields Valley H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		1227 Shields Valley Elem	0.0472	0.0460	0.0422	0.0431	
		1228 Shields Valley H S	0.0472	0.0460	0.0422	0.0431	

Line E Five Year Average with 5% Discount		LE	2018	LE Reclaasified Rate
		1227 Shields Valley Elem	4.15%	
		1228 Shields Valley H S	4.47%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
1068 Shields Valley Pub Schls	Your Preliminary Rate by School System (SS) is:	4.31%	
This same rate is applied to both EL and HS in the same SS			

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.